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Caldwell Parish Council on Aging

Columbia, Louisiana

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REPORT ON AUDIT OF FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

For the Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-12-2000

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CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

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June 30, 1999

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Caldwell Parish Council on Aging
Columbia, Louisiana

We have audited the accompanying general-purpose financial statements of the Caldwell Parish Council on Aging as of and for the year ended June 30, 1999, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

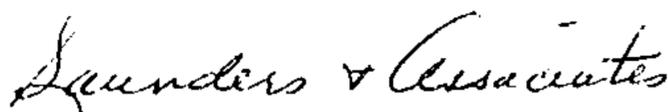
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Council as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 1999 on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Council taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Caldwell Parish Council on Aging has not presented the disclosures required by GASB's Technical Bulletin 98-1, *Disclosures About Year 2000 Issues*, as amended by GASB's Technical Bulletin 99-1, that GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Council is or will become year 2000 compliant, that the Council's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Council does business are or will become year 2000 compliant.


SAUNDERS & ASSOCIATES
Certified Public Accountants

September 17, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

CALDWELL PARISH COUNCIL ON AGING

Columbia, Louisiana

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

With Comparative Totals for the Year Ended June 30, 1998

	<u>Governmental Funds</u>		<u>Account Group</u>		<u>Total</u>	
	<u>General</u>	<u>Special</u>	<u>General</u>	<u>General</u>	<u>(Memo Only)</u>	
	<u>Fund</u>	<u>Revenue</u>	<u>Fixed</u>	<u>Long-</u>	<u>1999</u>	<u>1998</u>
		<u>Funds</u>	<u>Assets</u>	<u>Term</u>		
				<u>Debt</u>		
<u>ASSETS AND OTHER DEBITS</u>						
Assets:						
Cash and Cash Equivalents	\$ (1,393)	\$ 10,190	\$ 0	\$ 0	\$ 8,797	\$ 29,425
Investments	20,000	0	0	0	20,000	20,000
Accounts Receivable	48,649	2,279	0	0	50,928	16,807
Land, Buildings, Furniture and Equipment	0	0	246,785	0	246,785	255,029
Other Debits:						
Amount to be Provided to Retire Long-Term Debt	0	0	0	110,673	110,673	119,127
TOTAL ASSETS	\$ 67,256	\$ 12,469	\$ 246,785	\$ 110,673	\$ 437,183	\$ 440,388
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities:						
Note Payable	\$ 0	\$ 0	\$ 0	\$ 110,673	\$ 110,673	\$ 119,127
Medicaid Repayment	0	0	0	0	0	1,600
Accounts Payable	13,725	0	0	0	13,725	459
Total Liabilities	13,725	0	0	110,673	124,398	121,186
Fund Equity:						
Investment in General Fixed Assets	0	0	246,785	0	246,785	255,029
Fund Balance - Unreserved - Undesignated	53,531	12,469	0	0	66,000	64,173
Total Fund Equity	53,531	12,469	246,785	0	312,785	319,202
TOTAL LIABILITIES AND FUND EQUITY	\$ 67,256	\$ 12,469	\$ 246,785	\$ 110,673	\$ 437,183	\$ 440,388

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1999

With Comparative Totals for the Year Ended June 30, 1998

	<u>General</u>	<u>Special</u>	<u>Total</u>	
	<u>Fund</u>	<u>Revenue</u>	<u>(Memo Only)</u>	
		<u>Funds</u>	<u>1999</u>	<u>1998</u>
REVENUES				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 21,779	\$ 146,259	\$ 168,038	\$ 154,910
U. S. Department of Transportation	0	24,151	24,151	29,723
U. S. Department of Agriculture Cash-In-Lieu-Of Commodities	0	9,300	9,300	8,894
Miscellaneous:				
Client Contributions	0	10,791	10,791	11,547
Other	144,638	20,159	164,797	114,074
Total Revenues	<u>166,417</u>	<u>210,660</u>	<u>377,077</u>	<u>319,148</u>
EXPENDITURES				
Personnel Services	66,760	103,354	170,114	114,375
Employee Related Benefits	5,224	9,587	14,811	10,908
Travel	16,293	3,473	19,766	15,517
Operating Services	19,347	47,197	66,544	49,588
Operating Supplies	6,006	11,064	17,070	16,242
Other Charges	0	44,377	44,377	54,351
Capital Outlay	26,672	15,896	42,568	90,872
Total Expenditures	<u>140,302</u>	<u>234,948</u>	<u>375,250</u>	<u>351,853</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>26,115</u>	<u>(24,288)</u>	<u>1,827</u>	<u>(32,705)</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	54,634	54,634	51,234
Operating Transfers Out	(21,780)	(32,854)	(54,634)	(51,234)
Proceeds From Note	0	0	0	128,500
Principal on Debt	0	0	0	(9,373)
Total Other Financing Sources (Uses)	<u>(21,780)</u>	<u>21,780</u>	<u>0</u>	<u>119,127</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,335	(2,508)	1,827	86,422
Fund Balance, June 30, 1998	<u>49,196</u>	<u>14,977</u>	<u>64,173</u>	<u>(22,249)</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ 53,531</u>	<u>\$ 12,469</u>	<u>\$ 66,000</u>	<u>\$ 64,173</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental	\$ 21,779	\$ 21,779	\$ 0
Medicaid	170,543	131,408	(39,135)
Other	0	13,230	13,230
	192,322	166,417	(25,905)
 <u>EXPENDITURES</u>			
Personnel Services	123,062	66,760	56,302
Employee Related Benefits	10,343	5,224	5,119
Travel	12,716	16,293	(3,577)
Operating Services	15,002	19,347	(4,345)
Operating Supplies	4,420	6,006	(1,586)
Other Charges	1,000	0	1,000
Capital Outlay	4,000	26,672	(22,672)
	170,543	140,302	30,241
Excess Revenues Over (Under) Expenditures	21,779	26,115	4,336
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	(21,779)	(21,780)	(1)
	(21,779)	(21,780)	(1)
Excess Revenues Over (Under) Expenditures and Other Sources (Uses)	0	4,335	4,335
Fund Balance, June 30, 1998	49,196	49,196	0
FUND BALANCE, JUNE 30, 1999	\$ 49,196	\$ 53,531	\$ 4,335

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND

For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 146,259	\$ 146,259	\$ 0
Miscellaneous - Other	<u>71,034</u>	<u>64,401</u>	<u>(6,633)</u>
Total Revenues	<u>217,293</u>	<u>210,660</u>	<u>(6,633)</u>
 <u>EXPENDITURES</u>			
Personnel Services	98,995	103,354	(4,359)
Employee Related Benefits	9,676	9,587	89
Travel	7,727	3,473	4,254
Operating Services	65,873	47,197	18,676
Operating Supplies	11,051	11,064	(13)
Other Charges	44,253	44,377	(124)
Capital Outlay	<u>597</u>	<u>15,896</u>	<u>(15,299)</u>
Total Expenditures	<u>238,172</u>	<u>234,948</u>	<u>3,224</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (20,879)</u>	<u>(24,288)</u>	<u>\$ (3,409)</u>
Other Financing Sources (Uses):			
Operating Transfers In		54,634	
Operating Transfers Out		<u>(32,854)</u>	
Total Other Financing Sources (Uses)		<u>21,780</u>	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		(2,508)	
Fund Balance, June 30, 1998		<u>14,977</u>	
FUND BALANCE, JUNE 30, 1999		<u>\$ 12,469</u>	

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

In 1964, the State of Louisiana passed Act 456, which authorized the charter of Voluntary Councils on Aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Caldwell Parish Council on Aging is a non-profit quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies, which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government, nor does it have any component units that are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the Caldwell Parish Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, discount services, operating senior centers, and transportation. A Board of Directors, consisting of 9 voluntary members who serve three-year terms, governs the Council.

B. Presentation of Statements

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by *Audits of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the *Louisiana Governmental Audit Guide*.

C. Fund Accounting

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Fund Accounting, Continued

The accounts of the Caldwell Parish Council on Aging are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, equity, revenues, and expenditures, or expenses as appropriate. The Council on Aging's revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council on aging and accounts for all financial resources, except those required to be accounted for in another fund.

These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived. In addition, the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund. The following programs comprise the council's General Fund:

Other Local - Revenues, such as, (1) donations from the general public, (2) income from various fund raiser (3) program service revenue from renting Medic Alert units and providing Medicaid services, and (4) interest income earned on idle funds which have been invested, have been recorded in the "other local" program of the General Fund. Expenses incurred, which are not chargeable to specific programs, are recorded as "other local" program expenditures. Also, expenses incurred to produce related program service fees and fund raising income are charged as "other local" program expenditures. "Other local" funds are also used as transfers to special revenue funds to supplement those programs. In addition, fixed asset additions are generally paid with "other local" funds.

Senior Activities - The participants at the Council's Senior Center solicit public support through activities to help offset the cost of operating these centers as well as to raise funds for activities that are not paid for through the grants from the Governor's Office of Elderly Affairs. The types of activities used to raise these funds consist of craft sales, raffles, dances and refreshment sales. There is no restriction on how the net proceeds of these activities are used. However, any expenses paid by the Council to assist the senior citizens, in producing revenues for their activities must be reimbursed to the Council by the senior citizens from the revenues they generate.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTD

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Fund Accounting, Continued

Medicaid - This is a program where the Council completes enrollment application for people wanting to apply for Medicaid services. The Council is paid \$14 per application it completes by the Department of Health and Hospitals (DHH). Any funds remaining after applying direct costs to operate this program are available for discretionary use by management.

The Council also acts as a coordinator of services for people who are homebound and in need of services similar to those provided in a nursing home. Rather than have the person sent to a nursing home, the Council coordinates necessary services and is paid a fee by Medicaid for performing the case management function.

The Council also receives Title XIX reimbursement for transportation services provided to Medicaid eligible clients. The services are provided to those clients needing transportation to obtain medical services.

PCOA (Act 735) - PCOA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (GOEA). The Council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 60 years old.

Special Revenue Funds - Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most of the Council's special revenue funds are provided by GOEA. The Title III funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs, which in turn "passes-through" the funds to the Council.

The following are the funds, which comprise the Council's Special Revenue Funds:

Title III B - Ombudsman Fund - The Ombudsman Fund is used to account for funds used to provide people age 60 and older, residing in long-term care facilities, a representative to ensure that such residents' rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility.

Title III B - Supportive Services Fund - The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

Audit Fund - The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Fund Accounting, Continued

Title III-C Area Agency Administration (AAA) Fund - The Title III-C Area Agency Administration (AAA) Fund is used to account for some of the administrative costs associated with operating the Special Programs for the Aging.

Title III-C-1 Fund - Title III-C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 1998 to June 30, 1999, the Council served about 1,943 congregate meals.

Title III-C-2 Home Delivered Meals Fund - Title III-C-2 Fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons. During the fiscal year July 1, 1998 to June 30, 1999, the Council served about 2,770 home delivered meals.

Senior Center Fund - The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates one senior center in Caldwell Parish, Louisiana.

Title III-D - In-Home Service Fund - The III-D Fund is used to account for funds that are used to provide in-home services to frail older individuals. They include in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders, with neurological and organic brain dysfunction, and to the families of such victims.

Title III-F - Preventive Health - The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities or services, such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically under served and in which there are a large number of older individuals who have the greatest economic and social need."

United States Department of Agriculture (USDA) Fund - The USDA Fund is used to account for the administration of the Nutrition Program for the Elderly funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider about 55.39 cents for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Fund Accounting, Continued

Supplemental Senior Center Fund – The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Caldwell Parish Council on Aging was one of the parish councils to receive a supplemental grant. These funds are “passed through” the Governor’s Office of Elderly Affairs.

Helping Hands Fund - The Helping Hands Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and employees and remit the funds directly to the Council or to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to Caldwell Parish to the Council. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

Section 18 – The Section 18 Fund is used to account for funds received from the Department of Transportation and Development which are passed through Caldwell Parish Police Jury. The funds are used to provide public transportation services.

CWEP – The CWEP Fund is used to account for funds received from the State of Louisiana Department of Social Services. These funds are used to provide transportation for the Family Independence Work Program.

D. Account Groups

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not “funds.”

General Fixed Assets – The fixed assets (capital outlay) used in governmental fund type operations of Caldwell Parish Council on Aging are accounted for (capitalized) in the General Fixed Assets Account Group, and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt – Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations. Principal and interest payments on long-term liabilities (bank loans and capital lease obligations) are accounted for in the General fund because the council intends to use unrestricted resources to pay them and no legal mandate exists to establish a debt service fund.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

E. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following:

- (1) Principal and interest on long-term debt are recorded when due, and
- (2) Claims and judgements and compensated absences are recorded as expenditures when paid with expendable available financial resources.

F. Transfers and Interfund Loans

Advances between funds, which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. All advances between funds are considered permanent and no repayment is due.

G. Budget Policy

The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

- * The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
- * The Council may also obtain grants from agencies other than GOEA and the Council considers the potential revenues to be earned under those grants.
- * The Executive Director prepares a proposed budget based on the expected funding levels and then submits the budget to the Board of Directors for approval.
- * Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

G. Budget Policy, Continued

- * The Board of Directors reviews and adopts the budget before May 31 of the current year for the next year.
- * The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- * All budgetary appropriations lapse at the end of each fiscal year (June 30). Occasionally, the Council will receive a special project grant, which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.
- * The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- * Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- * Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
- * The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency. As a part of this grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
- * Expenditures cannot legally exceed appropriations on an individual fund level.
- * The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.
- * Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

H. Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements, since their inclusion would make the statements unduly complex and difficult to read.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

H. Comparative Data, Continued

Total columns on the combined financial statements are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Fixed Assets

Assets which cost at least \$250 and which have an estimated useful life of greater than 1 year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

J. Compensated Absences

Employees of the Council earn annual leave as follows:

<u>Years of Service</u>	<u>Amount of Leave Earned Per Hour Worked</u>
0-5	.0576
5-15	.0863
15 & up	.1151

Upon termination or death, employees or their heirs are paid for unused vacation leave.

Employees can only carry 40 hours of leave per year.

Temporary and intermittent employees are not eligible for leave as employees still on probation are not eligible for leave.

The Council does not account for accrued compensated absences in its financial statements. Management is of the opinion that any liability for accrued compensated absences at June 30, 1999 would not be material to the financial statements as a whole.

K. Related Party Transactions

There were not any related party transactions during the fiscal year.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

L. Restricted Assets

Restricted assets represent assets, which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

M. Reservation and Designations of Fund Balances

The Council "reserves" portions of its fund balance that are not available for expenditures because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

N. Prepaid Expenses

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. The fund balances in the governmental fund types have been reserved for any prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure. At year-end, there were not any prepaid expenses.

O. Management's Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2: REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

Intergovernmental - Intergovernmental revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Program Service Fees - Program service fees are recognized when the Council provides the service that entitles the Council to charge the recipient for the services received.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations via utility company programs. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 3: CASH IN BANK

The Council maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances to cover any negative cash balances in other funds at year-end. At June 30, 1999, the balance of the Council's consolidated bank account was \$8,797. The related bank balance (collected deposits) at that date was \$34,609. All of the deposits were covered by Federal Depository Insurance (FDIC). GASB Statement 3 categorizes the credit risk of these deposits as Category 1 because they are fully insured.

NOTE 4: INVESTMENTS

State statutes authorize the Council to invest temporarily idle monies in the following:

1. United States Treasury Bonds,
2. United States Treasury Notes,
3. United States Treasury Bills,
4. Obligation of U. S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds,
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana,
6. Fully collateralized repurchase agreements,
7. Fully collateralized interest-bearing checking accounts, and
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933, and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United State Government or its agencies.

The Council's primary purpose for investing is to earn interest income on money that has been determined to be in excess of immediate cash needs.

At June 30, 1999, investments consisted of the following:

<u>Type of Investment</u>	<u>Amount</u>	<u>Rate</u>	<u>Maturity</u>
Citizens Progressive Bank: Certificate of Deposit	\$ 10,000	4.25%	October 20, 1999
Caldwell Bank and Trust Co. Certificate of Deposit	<u>10,000</u>	4.30%	November 4, 1999
Total Investment	<u>\$ 20,000</u>		

All of the above deposits were covered by Federal Depository Insurance (FDIC), (Category 1).

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 4: INVESTMENTS, CONTINUED

The above investments have been recorded at cost, which approximates market value. The market value of the above accounts do not fluctuate. Management intends to hold all investments until their maturity, thus, no entry has been made on the books to reflect any increases or decreases in market value at year end.

NOTE 5: RECEIVABLES

Receivables at June 30, 1999, consisted of reimbursements for expenses incurred under the following programs:

USDA - cash in-lieu-of commodities	\$ 739
Medicaid Case Management	46,065
CWEP	1,540
Title 19	<u>2,584</u>
TOTAL CONTRACT RECEIVABLE	<u>\$ 50,928</u>

NOTE 6: CHANGES IN GENERAL FIXED ASSETS

The following provides detail on changes in general fixed assets (land, buildings, furniture, and equipment):

	Balance <u>07/1/98</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>06/30/99</u>
Gen. Fixed Assets:				
Furniture and Buildings	\$ 93,101	\$ 24,741	\$(32,985)	\$ 84,857
Bldg. Improvement	109,928	0	0	109,928
Building	<u>52,000</u>	<u>0</u>	<u>0</u>	<u>52,000</u>
TOTAL	<u>\$ 255,029</u>	<u>\$ 24,741</u>	<u>\$(32,985)</u>	<u>\$ 246,785</u>

NOTE 7: IN-KIND DONATIONS

The Council received in-kind contributions during the year, which consisted of donated services. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditure related to the use of the in-kind been recorded.

NOTE 8: BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 9: INCOME TAX STATUS

The Council, a nonprofit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and as an organization that is not a private foundation, as defined in Section 509(a) of the code. It is also exempt from Louisiana income tax.

NOTE 10: CHANGES IN GENERAL LONG-TERM DEBT

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt accounts group. The following is a summary of changes in the general long-term debt account group.

	<u>Balance</u> <u>07/01/98</u>	<u>Principal</u>		<u>Balance</u> <u>06/30/99</u>
		<u>Additions</u>	<u>Reductions</u>	
Note Payable	\$ <u>119,127</u>	\$ <u>0</u>	\$(<u>8,454</u>)	\$ <u>110,673</u>

The schedule of maturity of this long-term debt is as follows:

2000		\$ 6,821
2001		7,424
2002		8,080
2003		8,794
2004		9,571
Thereafter		<u>69,983</u>
TOTAL		<u>\$ 110,673</u>

NOTE 11: LITIGATION AND CLAIMS

There was no litigation pending against the Council at June 30, 1999, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 12: FEDERAL AWARD PROGRAMS

The Council receives revenue from various federal and state grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 13: ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

NOTE 14: PENSION PLAN

Substantially all employees of the Caldwell Parish Council on Aging are members of the Social Security System. In addition to the employee contribution withheld at 7.65 per cent of gross salary, the Council contributes an equal amount to the Social Security System.

NOTE 15: RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

NOTE 16: INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for 1999:

Funds <u>Transferred In</u>	<u>Funds Transferred Out</u>				<u>Total In</u>
	<u>Senior Center</u>	<u>USDA</u>	<u>Discret- ionary</u>	<u>General Fund</u>	
Title III B- Supportive Services	\$ 18,530	\$ 0	\$ 4,500	\$ 16,874	\$ 39,904
Title III C-1	0	2,840	0	1,518	4,358
Title III C-2	0	6,984	0	3,346	10,330
OMBUDSMAN	0	0	0	9	9
Title III D	0	0	0	32	32
Audit	0	0	0	1	1
Total Out	\$ 18,530	\$ 9,824	\$ 4,500	\$ 21,780	\$ 54,634

Saunders & Associates

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Caldwell Parish Council on Aging
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging as of and for the year ended June 30, 1999, and have issued our report thereon dated September 17, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

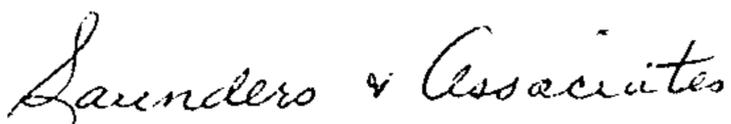
As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted certain other matters involving the internal control over financial reporting that we have reported to management of the Council in a separate letter dated September 17, 1999.

This report is intended solely for the information and use of management, federal awarding agencies, and pass-through entities; and is not intended to be, and should not be used by anyone other than these specified parties.


SAUNDERS & ASSOCIATES
Certified Public Accountant

September 17, 1999

SUPPLEMENTAL INFORMATION

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 1999

<u>Federal Grantor/ Pass-Through Grantor Name/Program Name</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>		
Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-In- Lieu-Of Commodities	10.570	\$ <u>9,300</u>
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Passed Through Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:		
Title III B - Administrative Services	93.044	8,122
Title III B - Supportive Services	93.044	27,875
Title III C-1 - Congregate Meals	93.045	27,932
Title III C-2 - Home Delivered Meals	93.045	14,635
Title III D - In Home Services	93.046	1,024
Title III F - Preventive Health	93.043	1,632
OMBUDSMAN	93.044	<u>2,414</u>
Total U. S. Dept. of Health and Human Services		<u>83,634</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>		
Passed Through Caldwell Parish Police Jury - Public Transportation for Non Urbanized Areas (Section 5311)	20.509	<u>26,731</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ <u><u>119,665</u></u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

GENERAL FUND

For the Year Ended June 30, 1999

	Local	PCOA (ACT 735)	Total (Memo Only)
REVENUE			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 21,779	\$ 21,779
Medicaid	131,408	0	131,408
Other	13,230	0	13,230
Total Revenues	144,638	21,779	166,417
EXPENDITURES			
Personnel Services	66,760	0	66,760
Employee Related Benefits	5,224	0	5,224
Travel	16,293	0	16,293
Operating Services	19,347	0	19,347
Operating Supplies	6,006	0	6,006
Other Charges	0	0	0
Capital Outlay	26,672	0	26,672
Total Expenditures	140,302	0	140,302
Excess (Deficiency) of Revenues Over Expenditures	4,336	21,779	26,115
Other Financing Sources (Uses):			
Operating Transfers In	0	0	0
Operating Transfers Out	(1)	(21,779)	(21,780)
Proceeds From Note	0	0	0
Principle Retired on Debt	0	0	0
Total Other Financing Sources (Uses)	(1)	(21,779)	(21,780)*
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,335	0	4,335
Fund Balance, June 30, 1998	49,196	0	49,196
FUND BALANCE, JUNE 30, 1999	\$ 53,531	\$ 0	\$ 53,531

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1999

<u>ASSETS</u>	<u>CWEP</u>	<u>Helping Hands</u>	<u>Section 18</u>
Cash and Cash Equivalents	\$ 4,489	\$ 1,484	\$ 4,150
Accounts Receivable	<u>1,540</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 6,029</u>	<u>\$ 1,484</u>	<u>\$ 4,150</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities	\$ 0	\$ 0	\$ 0
Fund Equity:			
Fund Balance - Unreserved - Undesignated	<u>6,029</u>	<u>1,484</u>	<u>4,150</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 6,029</u>	<u>\$ 1,484</u>	<u>\$ 4,150</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1999

	<u>USDA</u>	<u>Total (Memo Only)</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 67	\$ 10,190
Accounts Receivable	<u>739</u>	<u>2,279</u>
TOTAL ASSETS	\$ <u>806</u>	\$ <u>12,469</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities	\$ 0	\$ 0
Fund Equity:		
Fund Balance - Unreserved - Undesignated	<u>806</u>	<u>12,469</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>806</u>	\$ <u>12,469</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1999

<u>REVENUES</u>	<u>CWEP</u>	<u>Audit</u>	<u>Title III C-1 Congregate Meals</u>	<u>Title III C-2 Home Delivered Meals</u>
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 899	\$ 28,504	\$ 35,892
Louisiana Department of Transportation and Development	0	0	0	0
U. S. Department of Agriculture Cash-In-Lieu-Of Commodities	0	0	0	0
Miscellaneous:				
Client Contributions	0	0	5,906	4,168
Other	18,480	0	356	33
Total Revenue	<u>18,480</u>	<u>899</u>	<u>34,766</u>	<u>40,093</u>
 <u>EXPENDITURES</u>				
Personnel Services	1,044	0	16,288	16,084
Employee Related Benefits	402	0	1,679	1,497
Travel	44	0	284	277
Operating Services	454	900	3,787	5,831
Operating Supplies	637	0	781	1,365
Other Charges	0	0	16,305	24,772
Capital	15,299	0	0	597
Total Expenditures	<u>17,880</u>	<u>900</u>	<u>39,124</u>	<u>50,423</u>
 Excess (Deficiency) of Revenues Over Expenditures	<u>600</u>	<u>(1)</u>	<u>(4,358)</u>	<u>(10,330)</u>
 Other Financing Sources (Uses):				
Operating Transfers In	0	1	4,358	10,330
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>1</u>	<u>4,358</u>	<u>10,330</u>
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	600	0	0	0
 Fund Balance, June 30, 1998	<u>5,429</u>	<u>0</u>	<u>0</u>	<u>0</u>
 FUND BALANCE, JUNE 30, 1999	<u>\$ 6,029</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1999

<u>REVENUES</u>	<u>Senior Center</u>	<u>Title III-B Adminis- trative Services</u>	<u>Title III-B Supportive Services</u>	<u>OMBUDS- MAN</u>
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 18,530	\$ 10,829	\$ 40,070	\$ 3,910
Louisiana Department of Transportation and Development	0	0	0	0
U. S. Department of Agriculture Cash-In-Lieu-Of Commodities	0	0	0	0
Miscellaneous:				
Client Contributions	0	0	417	0
Other	0	33	98	2
Total Revenue	<u>18,530</u>	<u>10,862</u>	<u>40,585</u>	<u>3,912</u>
 <u>EXPENDITURES</u>				
Personnel Services	0	5,061	46,726	1,425
Employee Related Benefits	0	521	4,418	152
Travel	0	320	1,102	425
Operating Services	0	4,138	22,953	410
Operating Supplies	0	661	4,817	57
Other Charges	0	161	473	1,452
Capital	0	0	0	0
Total Expenditures	<u>0</u>	<u>10,862</u>	<u>80,489</u>	<u>3,921</u>
 Excess (Deficiency) of Revenues Over Expenditures	<u>18,530</u>	<u>0</u>	<u>(39,904)</u>	<u>(9)</u>
 Other Financing Sources (Uses):				
Operating Transfers In	0	0	39,904	9
Operating Transfers Out	(18,530)	0	0	0
Total Other Financing Sources (Uses)	<u>(18,530)</u>	<u>0</u>	<u>39,904</u>	<u>9</u>
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0	0
 Fund Balance, June 30, 1998	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 FUND BALANCE, JUNE 30, 1999	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1999

<u>REVENUES</u>	<u>Discret-</u> <u>ionary</u>	<u>Title III-F</u> <u>Preventive</u> <u>Health</u>	<u>Title III-D</u> <u>In-Home</u> <u>Services</u>	<u>Helping</u> <u>Hands</u>
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 4,500	\$ 1,920	\$ 1,205	\$ 0
Louisiana Department of Transportation and Development	0	0	0	0
U. S. Department of Agriculture Cash-In-Lieu-Of Commodities	0	0	0	0
Miscellaneous:				
Client Contributions	0	167	133	0
Other	0	1	2	1,154
Total Revenue	<u>4,500</u>	<u>2,088</u>	<u>1,340</u>	<u>1,154</u>
 <u>EXPENDITURES</u>				
Personnel Services	0	681	897	0
Employee Related Benefits	0	64	82	0
Travel	0	10	17	0
Operating Services	0	210	355	1,000
Operating Supplies	0	22	66	0
Other Charges	0	1,206	8	0
Capital	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,193</u>	<u>1,425</u>	<u>1,000</u>
 Excess (Deficiency) of Revenues Over Expenditures	<u>4,500</u>	<u>(105)</u>	<u>(85)</u>	<u>154</u>
 Other Financing Sources (Uses):				
Operating Transfers In	0	0	32	0
Operating Transfers Out	<u>(4,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(4,500)</u>	<u>0</u>	<u>32</u>	<u>0</u>
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	(105)	(53)	154
 Fund Balance, June 30, 1998	<u>0</u>	<u>105</u>	<u>53</u>	<u>1,330</u>
 FUND BALANCE, JUNE 30, 1999	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,484</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1999

<u>REVENUES</u>	<u>Section 18</u>	<u>USDA</u>	<u>Total (Memo Only)</u>
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 0	\$ 146,259
Louisiana Department of Transportation and Development	22,394	0	22,394
U. S. Department of Agriculture Cash-In-Lieu-Of Commodities	0	9,300	9,300
Miscellaneous:			
Client Contributions	108	0	10,899
Other	1,649	0	21,808
Total Revenue	<u>24,151</u>	<u>9,300</u>	<u>210,660</u>
 <u>EXPENDITURES</u>			
Personnel Services	15,148	0	103,354
Employee Related Benefits	772	0	9,587
Travel	994	0	3,473
Operating Services	7,159	0	47,197
Operating Supplies	2,658	0	11,064
Other Charges	0	0	44,377
Capital	0	0	15,896
Total Expenditures	<u>26,731</u>	<u>0</u>	<u>234,948</u>
 Excess (Deficiency) of Revenues Over Expenditures	<u>(2,580)</u>	<u>9,300</u>	<u>(24,288)</u>
 Other Financing Sources (Uses):			
Operating Transfers In	0	0	54,634
Operating Transfers Out	0	(9,824)	(32,854)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(9,824)</u>	<u>21,780</u>
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(2,580)</u>	<u>(524)</u>	<u>(2,508)</u>
 Fund Balance, June 30, 1998	<u>6,730</u>	<u>1,330</u>	<u>14,977</u>
 FUND BALANCE, JUNE 30, 1999	<u>\$ 4,150</u>	<u>\$ 806</u>	<u>\$ 12,469</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH
LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (GOEA)

For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>TITLE III B - ADMINISTRATION</u>			
Salaries	\$ 5,067	\$ 5,061	\$ 6
Fringe Benefits	493	521	(28)
Travel	320	320	0
Operating Services	4,142	4,138	4
Operating Supplies	647	661	(14)
Other	162	161	1
Capital Outlay	0	0	0
TOTAL TITLE III B - ADMINISTRATION	<u>\$ 10,831</u>	<u>\$ 10,862</u>	<u>\$ (31)</u>
 <u>SENIOR CENTER</u>			
Transfers to III B	\$ 18,530	\$ 18,530	\$ 0
TOTAL SENIOR CENTER	<u>\$ 18,530</u>	<u>\$ 18,530</u>	<u>\$ 0</u>
 <u>TITLE III B - SUPPORTIVE</u>			
Salaries	\$ 45,648	\$ 46,726	\$ (1,078)
Fringe Benefits	4,399	4,418	(19)
Travel	1,231	1,102	129
Operating Services	20,191	22,953	(2,762)
Operating Supplies	4,737	4,817	(80)
Other	2,143	473	1,670
Capital Outlay	0	0	0
TOTAL TITLE III B - SUPPORTIVE	<u>\$ 78,349</u>	<u>\$ 80,489</u>	<u>\$ (2,140)</u>
 <u>TITLE III C-1 - CONGREGATE MEALS</u>			
Salaries	\$ 17,418	\$ 16,288	\$ 1,130
Fringe Benefits	1,678	1,679	(1)
Travel	306	284	22
Operating Services	3,787	3,787	0
Operating Supplies	751	781	(30)
Other	15,740	8,987	6,753
Raw Food	0	7,318	(7,318)
Capital Outlay	0	0	0
TOTAL TITLE III C-1	<u>\$ 39,680</u>	<u>\$ 39,124</u>	<u>\$ 556</u>

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CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH
LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (GOEA)

For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>TITLE III C-2 - HOME DELIVERED MEALS</u>			
Salaries	\$ 15,539	\$ 16,084	\$ (545)
Fringe Benefits	1,497	1,497	0
Travel	310	277	33
Operating Services	5,774	5,831	(57)
Operating Supplies	1,161	1,365	(204)
Other	23,539	14,658	8,881
Raw Food	0	10,114	(10,114)
Capital Outlay	597	597	0
TOTAL TITLE III C-2 - HOME DELIVERED MEALS	<u>\$ 48,417</u>	<u>\$ 50,423</u>	<u>\$ (2,006)</u>
<u>TITLE III D - IN HOME SERVICES</u>			
Salaries	\$ 858	\$ 897	\$ (39)
Fringe Benefits	83	82	1
Travel	18	17	1
Operating Services	314	355	(41)
Operating Supplies	69	66	3
Other	8	8	0
Capital Outlay	0	0	0
TOTAL TITLE III D - IN HOME SERVICES	<u>\$ 1,350</u>	<u>\$ 1,425</u>	<u>\$ (75)</u>
<u>OMBUDSMAN</u>			
Salaries	\$ 1,582	\$ 1,425	\$ 157
Fringe Benefits	152	152	0
Travel	382	425	(43)
Operating Services	410	410	0
Operating Supplies	64	57	7
Other	1,456	1,452	4
Capital Outlay	0	0	0
TOTAL OMBUDSMAN	<u>\$ 4,046</u>	<u>\$ 3,921</u>	<u>\$ 125</u>
<u>TITLE III F - PREVENTIVE HEALTH</u>			
Salaries	\$ 662	\$ 681	\$ (19)
Fringe Benefits	64	64	0
Travel	11	10	1
Operating Services	143	210	(67)
Operating Supplies	22	22	0
Other	1,205	1,206	(1)
Capital Outlay	0	0	0
TOTAL TITLE III F - PREVENTIVE HEALTH	<u>\$ 2,107</u>	<u>\$ 2,193</u>	<u>\$ (86)</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH
LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (GOEA)

For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>AUDIT</u>			
Salaries	\$ 0	\$ 0	\$ 0
Fringe Benefits	0	0	0
Travel	0	0	0
Operating Services	899	901	(2)
Operating Supplies	0	0	0
Other	0	0	0
Capital Outlay	0	0	0
TOTAL AUDIT	<u>\$ 899</u>	<u>\$ 901</u>	<u>\$ (2)</u>
 <u>PCOA ACT 735</u>			
Transfer to III-B	\$ 16,874	\$ 16,874	\$ 0
Transfer to C-1	1,518	1,518	0
Transfer to C-2	3,346	3,346	0
Transfer to OMBUDSMAN	9	9	0
Transfer to III-D	32	32	0
TOTAL PCOA ACT 735	<u>\$ 21,779</u>	<u>\$ 21,779</u>	<u>\$ 0</u>
 <u>USDA</u>			
Transfer to C-2	\$ 6,984	\$ 6,984	\$ 0
Transfer to C-1	2,840	2,840	0
TOTAL USDA	<u>\$ 9,824</u>	<u>\$ 9,824</u>	<u>\$ 0</u>
 <u>MISCELLANEOUS GRANT</u>			
Transfer to III-B	\$ 4,500	\$ 4,500	\$ 0
TOTAL MISCELLANEOUS GRANT	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 0</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF PRIORITY SERVICES
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES

For the Year Ended June 30, 1999

			<u>% of GOEA Grant</u>
Access (30%)	Assisted Transportation	\$ 0	
	Case Management	2,265	
	Transportation	25,750	
	Information and Assistance	2,300	
	Outreach	<u>2,377</u>	
	Total Access Expenses	\$ 32,692	81.58%
In-Home (15%)	Homemaker	11,400	
	Chore	0	
	Telephoning	0	
	Visiting	0	
	Adult/Daycare/Health	0	
	Personal Care	<u>0</u>	
		11,400	28.45%
Legal (5%)	Legal Assistance	1,672	4.17%
Non-Priority Services		<u>34,726</u>	
Total Title III B - Supportive Services Expenditures		80,490	
Less: Participant Contributions		(417)	
Other/Local Funds		(99)	
Transfers In		<u>(39,904)</u>	
Title III B - Supportive Services Grant		40,070	
Less: Transfers of Contract Allotments		<u>0</u>	
Original Grant Award Net of Transfers of Contract Allotments		<u>\$ 40,070</u>	

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES IN GENERAL FIXED ASSETS

For the Year Ended June 30, 1999

	<u>Balance</u> <u>07/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/99</u>
<u>GENERAL FIXED ASSETS</u>				
Furniture and Equipment	\$ 93,101	\$ 24,741	\$ (32,985)	\$ 84,857
Building Improvement	109,928	0	0	109,928
Building	<u>52,000</u>	<u>0</u>	<u>0</u>	<u>52,000</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 255,029</u>	<u>\$ 24,741</u>	<u>\$ (32,985)</u>	<u>\$ 246,785</u>
 <u>INVESTMENT IN GENERAL FIXED ASSETS</u>				
Property Acquired Prior to July 1, 1985	\$ 10,157	\$ 0	\$ 0	\$ 10,157
Property Acquired After July 1, 1985:				
Office of Elderly Affairs B	655	0	0	655
Office of Elderly Affairs F	2,606	0	0	2,606
Office of Elderly Affairs C-2	450	597	0	1,047
Office of Elderly Affairs SC	2,586	0	0	2,586
Office of Elderly Affairs SEC 18	11,697	0	0	11,697
Local Sources	211,402	23,684	(32,985)	202,101
Project Independence	<u>15,476</u>	<u>460</u>	<u>0</u>	<u>15,936</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 255,029</u>	<u>\$ 24,741</u>	<u>\$ (32,985)</u>	<u>\$ 246,785</u>

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 1999

None reported.

* The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1999

None reported.

* The accompanying notes are an integral part of the financial statements.

**Memorandum of Suggestions on Accounting
Procedures and System of Internal Controls**

**Caldwell Parish Council on Aging
Columbia, Louisiana**

For the Year Ended June 30, 1999

**Contact Person
G. B. SAUNDERS**

September 17, 1999

**SAUNDERS & ASSOCIATES
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Saunders & Associates

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Board of Directors
Caldwell Parish Council on Aging
Columbia, Louisiana

The accompanying Management Letter includes suggestions for improvement of accounting procedures and internal accounting controls that came to our attention as a result of our examination of the financial statements of the Caldwell Parish Council on Aging, Columbia, Louisiana, for the year ended June 30, 1999. The matters discussed herein were considered by us during our examination and do not modify the opinion expressed in our auditor's report dated September 17, 1999 on such financial statements.

In accordance with generally accepted auditing standards we made a review of the Caldwell Parish Council on Aging's system of internal accounting controls for the purpose of providing a basis for reliance thereon, in determining the nature, timing and extent of substantive testing of the June 30, 1999 financial statements. While certain matters that came to our attention during the review are presented in the accompanying Management Letter for the consideration of the Board, our review did not encompass all control procedures and techniques and was not designed for the purpose of making detailed recommendations.

The accompanying Management Letter also includes comments and suggestions with respect to other financial and administrative matters that came to our attention during the course of our examination. These matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving accounting control and other financial and administrative practices and procedures.

This Management Letter is intended solely for the benefit of management and the board of directors, and is not to be used for any other purpose.

We wish to express our appreciation for the courtesies and cooperation extended to our representatives during the course of their work. We would be pleased to discuss these suggestions and comments in greater detail or otherwise assist in their implementation.

Sincerely,

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

September 17, 1999

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

MANAGEMENT LETTER

June 30, 1999

1. SOFTWARE AND HARDWARE YEAR 2000 COMPLIANCE (Y2K)

Criteria: It is management's responsibility to safeguard the organization's assets and account for and document its financial and programmatic activities, as well as produce accurate and timely financial statements and programmatic reports.

Condition: It appears that your organization has discussed the Y2K issues within management, however, during our examination we could not confirm that you had addressed all of your systems for Y2K compliance or developed a contingency plan. Additionally, you utilize programs that have been developed and are maintained by a third party, which also must be tested for Y2K compliance.

Cause/Effect: Should you have any systems fail due to Y2K compliance, you could potentially lose the ability to produce timely and accurate programmatic and financial information as well as lose control over your assets.

Recommendation: SAUNDERS & ASSOCIATES recommends that you review all software programs and hardware to ensure that they are Y2K compliant. Priorities should be placed on accounting systems and any other systems that utilize dates or are date sensitive. You should especially insure that any database you control or have access to is Y2K compliant. You should also assess the effect of Y2K on major grantors, vendors, service providers, bankers and other third-party organizations and how their non-compliance could possibly affect you. You should also consider developing a Y2K contingency plan.